2014 TRENDING FACTORS AND GUIDELINES

BANKS, INSURANCE COMPANIES AND FINANCIAL CORPORATIONS

Taxable property classified as fixtures requires use of the following:

For index table uses	Table 1 of	U.S. 100.00	PP TYPE 36 CARPETS/DRAPES		PP TYPE 35 SIGNS, CAMERAS, TV EQUIPMENT, ETC.		PP TYPE 34 CAFETERIA		PP TYPE 86 BANK FIXTURES (COMPOSITE)		PP TYPE 39 DRIVE-UP WINDOWS, WALK-UP WINDOWS	
AH581 (1/2014)					EQUIPMENT, ETC.		PARTITIONS		(CONFOSITE)		AND KIOSKS	
Year of	Index Factor	Age	8 Year		10 Year MPIF (13)		15 Year MPIF(19)		15 Year MPIF (19)		20 Year	
Acq.			% Good	(10) Factor	% Good	Factor	% Good	F(19) Factor	WIPIF % Good	(19) Factor	% Good	(25) Factor
2013	1.00	1	89	89	92	92	95	95	95	95	97	97
2012	1.01	2	78	79	83	84	90	91	90	91	94	95
2011	1.04	3	67	70	75	78	85	88	85	88	91	95
2010	1.07	4	56	60	66	71	80	86	80	86	87	93
2009	1.06	5	45	48	57	60	75	80	75	80	84	89
2008	1.09	6	35	38	49	53	69	75	69	75	80	87
2007	1.13	7	26	29	41	46	64	72	64	72	76	86
2006	1.19	8	19	23	33	39	58	69	58	69	72	86
2005	1.24	9	14	17	26	32	53	66	53	66	69	86
2004	1.32	10		13	20	26	47	62	47	62	65	86
2003	1.36	11	10	13	16	22	42	57	42	57	61	83
2002	1.38	12	10	13	12	17	37	51	37	51	57	79
2001	1.39	13	10	13	10	14	32	44	32	44	52	72
2000	1.40	14	10	13	10	14	27	38	27	38	48	67
1999	1.43	15	10	13	10	14	23	33	23	33	44	63
1998	1.43	16		13	10	14	19	27	19	27	40	57
1997	1.44	17	10	13	10	14	16	23	16	23	37	53
1996	1.46	18	10	13	10	14	14	20	14	20	33	48
1995	1.49	19	10	13	10	14	11	16	11	16	29	43
1994	1.53	20	10	13	10	14	10	15	10	15	26	40
1993	1.58	21	10	13	10	14	10	15	10	15	23	36
1992	1.61	22	10	13	10	14	10	15	10	15	21	34
1991	1.64	23	10	13	10	14	10	15	10	15	18	30
1990	1.67	24	10	13	10	14	10	15	10	15	16	27
1989	1.71	25	10	13	10	14	10	15	10	15	14	24
1988	1.80	26	10	13	10	14	10	15	10	15	13	22
1987	1.88	27	10	13	10	14	10	15	10	15	11	19
1986	1.91	28	10	13	10	14	10	15	10	15	10	17
1985	1.93	29	10	13	10	14	10	15	10	15	10	17
1984	1.96	30	10	13	10	14	10	15	10	15	10	17
1983	2.02	31	10	13	10	14	10	15	10	15	10	17
1982	2.06	32	10	13	10	14	10	15	10	15	10	17
1981	2.15	33	10	13	10	14	10	15	10	15	10	17
1980	2.37	34	10	13	10	14	10	15	10	15	10	17
1979	2.58	35	10	13	10	14	10	15	10	15	10	17
1978	2.81	36	10	13	10	14	10	15	10	15	10	17
1977	3.03	37	10	13	10	14	10	15	10	15	10	17
1976	3.18	38	10	13	10	14	10	15	10	15	10	17
1975	3.37	39		13	10	14	10	15	10	15	10	17
1974	3.72	40	10	13	DATORY N	14	10	15	10	15	10	17

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.